

Exhibit “A-5”

Invoice for April 1- 30, 2016



Post Office Box 6010
 Ridgeland, MS 39158-6010
 Main (601) 948-5711
 Fax (601) 985-4500

Robert Kerley
 Mississippi Phosphates Corporation
 P.O. Box 848
 Pascagoula, MS 39568-0848

May 9, 2016
 Statement: 10119272
 Matter: 027376.149010
 Billing Attorney: Steve Rosenblatt

Due Date: May 24, 2016

STATEMENT SUMMARY

For Services Rendered Through April 30, 2016

Client: Mississippi Phosphates Corporation

Matter: Chapter 11 for Mississippi Phosphates Corporation and Subsidiaries

TOTAL FEES FOR CURRENT BILLING PERIOD	\$19,702.00
TOTAL COSTS FOR CURRENT BILLING PERIOD	\$86.20
TOTAL CURRENT BILLING FOR THIS MATTER	\$19,788.20
Total of Unpaid Balances From Prior Statements*	\$168,557.66
TOTAL AMOUNT DUE FOR THIS MATTER	\$188,345.86

AGING OF ACCOUNTS RECEIVABLE

<u>CURRENT</u>	<u>31-60 DAYS</u>	<u>61-90 DAYS</u>	<u>91-120 DAYS</u>	<u>OVER 120 DAYS</u>
\$39,523.70	\$0.00	\$25,875.03	\$24,227.85	\$98,719.28



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STATEMENT

For Services Rendered Through April 30, 2016

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PROFESSIONAL FEES

<u>DATE</u>		<u>DESCRIPTION</u>	<u>HOURS</u>	<u>TASK</u>	<u>ACTIVITY</u>	<u>AMOUNT</u>
04/04/16	CHM	Correspondence among office of the United States Trustee and counsel for the committee and MDEQ regarding hearing on UST's motion to convert or dismiss	0.40	B110	A107	154.00
04/04/16	CHM	Correspondence among counsel regarding survey	0.20	B210	A107	77.00
04/04/16	SWR	Telephone conference and correspondence with Chris Maddux regarding handling hearing on motion to convert or dismiss filed by United States Trustee	0.20	B110	A105	98.00
04/04/16	SWR	Correspondence with CRO regarding request for shared cost of additional items for survey	0.20	B130	A106	98.00
04/04/16	SWR	Correspondence with Chris Steiskal regarding hearing on motion to convert or dismiss filed by United States Trustee	0.10	B110	A107	49.00
04/04/16	SWR	Correspondence with counsel for Liquidation	0.20	B130	A107	98.00

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		Trustee regarding request for shared cost for survey				
04/05/16	SWR	Correspondence with Chris Steiskal and Chris Maddux regarding appearance at hearing on motion to convert or dismiss of United States Trustee	0.20	B110	A107	98.00
04/05/16	VGJ	Receipt of Notice of Returned Mail to Debtor, search updated addresses and electronically file same with court	0.30	B110	A111	49.50
04/06/16	CHM	Telephone conference with Roy Furrh regarding status of pending matters in the chapter 11 cases	0.30	B110	A107	115.50
04/06/16	VGJ	Review of ECF Notices and calendar dates for attorneys	0.20	B110	A110	33.00
04/07/16	CHM	Correspondence with management regarding identification of avoidance actions for inclusion in plan and disclosure statement	0.20	B320	A106	77.00
04/07/16	CHM	Correspondence with committee counsel regarding plan and disclosure statement	0.20	B320	A107	77.00
04/07/16	CHM	Correspondence with John Lammert regarding plan provisions related to Jackson County ad valorem tax challenge	0.20	B320	A108	77.00
04/07/16	SWR	Review and revise proposed order on United States Trustee's motion to convert or dismiss	0.30	B110	A103	147.00
04/07/16	SWR	Correspondence with CRO regarding avoidance	0.30	B180	A106	147.00



		actions				
04/07/16	SWR	Correspondence with Slate Dabney regarding contact information for the KPMG Partner	0.20	B120	A107	98.00
04/07/16	SWR	Correspondence with Craig Geno and John Lammert regarding chapter 11 plan provisions regarding Jackson County ad valorem taxes	0.20	B240	A107	98.00
04/07/16	SWR	Attend and participate in video conference hearing on motion of United States Trustee to convert or dismiss case	0.40	B110	A109	196.00
04/07/16	SWR	Travel to and from courthouse for video conference hearing on motion of United States Trustee to convert or dismiss chapter 11 cases (1/2 time)	0.40	B195	A112	196.00
04/08/16	SWR	Correspondence with CRO regarding avoidance actions	0.20	B180	A106	98.00
04/08/16	SWR	Correspondence with John Lammert regarding Jackson County ad valorem taxes	0.20	B240	A108	98.00
04/08/16	TMH	Work on fee application	1.10	B160	A103	209.00
04/08/16	VGJ	Review of ECF Notices and calendar dates for attorneys	0.20	B110	A110	33.00
04/11/16	SWR	Correspondence with counsel for Liquidation Trustee and CRO regarding payment of additional charges regarding survey	0.20	B210	A107	98.00
04/11/16	SWR	Correspondence with	0.10	B210	A107	49.00



		counsel for Liquidation Trustee regarding survey costs				
04/11/16	SWR	Correspondence with Brad Daniel of BMC regarding assistance with plan and disclosure statement	0.20	B320	A108	98.00
04/12/16	SWR	Correspondence with Chris Steiskal and other counsel regarding approval of proposed order on United States Trustee's motion to convert or dismiss	0.20	B110	A107	98.00
04/12/16	SWR	Correspondence with John Lammert regarding treatment of Jackson County ad valorem taxes in plan	0.20	B240	A108	98.00
04/13/16	SWR	Revise plan regarding treatment of Jackson County ad valorem taxes	0.50	B240	A103	245.00
04/13/16	SWR	Correspondence with CRO regarding order on United States Trustee's motion to convert or dismiss	0.20	B110	A106	98.00
04/13/16	SWR	Correspondence with CRO regarding plan revisions regarding Jackson County ad valorem taxes	0.20	B240	A106	98.00
04/13/16	SWR	Correspondence with counsel for Committee regarding Plan revisions regarding Jackson County ad valorem taxes	0.20	B240	A107	98.00
04/13/16	SWR	Correspondence with John Lammert and Craig Geno regarding plan treatment for Jackson	0.20	B240	A107	98.00



		County ad valorem taxes				
04/13/16	SWR	Telephone conference with John Lammert regarding status of Jackson County ad valorem tax dispute and description in chapter 11 plan	0.40	B240	A108	196.00
04/14/16	CHM	Review documents prepared by Management regarding preservation of preference claims in Plan	0.50	B320	A104	192.50
04/14/16	CHM	Review/revise draft of Plan	0.60	B320	A104	231.00
04/14/16	CHM	Correspondence with Committee Counsel regarding Plan and Disclosure Statement	0.20	B320	A107	77.00
04/14/16	JMC	Work on drafting and revising motion to modify automatic stay regarding workers compensation claims.	0.40	B140	A103	78.00
04/14/16	SWR	Work on revisions to chapter 11 plan per discussion with Committee counsel	0.60	B320	A103	294.00
04/14/16	SWR	Review calculations of avoidance actions for preferences	0.40	B180	A104	196.00
04/14/16	SWR	Telephone conference with Jon Nash regarding avoidance actions and other plan-related matters	0.40	B320	A106	196.00
04/14/16	SWR	Correspondence with counsel for Committee regarding break point for pursuit of preference claims	0.20	B180	A107	98.00
04/14/16	SWR	Correspondence with counsel for Liquidation Trustee regarding	0.20	B210	A107	98.00

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		payment toward cost of additional survey work				
04/14/16	SWR	Correspondence with counsel for Liquidation Trustee, Environmental Trustee, EPA, MDEQ and Committee regarding chapter 11 plan	0.30	B320	A107	147.00
04/14/16	SWR	Telephone conference and correspondence with Derek Meek and Marc Solomon regarding revisions to chapter 11 plan	0.50	B320	A107	245.00
04/15/16	JMC	Work on drafting and revising motion to modify the automatic stay regarding workers' compensation claims and proposed order granting same.	0.50	B140	A103	97.50
04/15/16	SWR	Correspondence with John Lammert and Craig Geno regarding Jackson County valuation litigation description for chapter 11 plan	0.20	B240	A107	98.00
04/15/16	SWR	Correspondence with counsel for Committee and CRO regarding conference call to discuss chapter 11 plan	0.20	B320	A107	98.00
04/19/16	CHM	Review/analyze portions of documents and pleadings in case in connection with analysis of claims and treatment of same in Plan	1.30	B320	A104	500.50
04/19/16	CHM	Prepare for and participate in conference call with Committee counsel and Professionals regarding Plan and	0.60	B320	A107	231.00



		Disclosure Statement				
04/19/16	JMC	Work on drafting and revising motion to modify automatic stay regarding workers' compensation claims, specifically, adding language based on analysis of policy structure into motion and relief requested section.	1.60	B140	A103	312.00
04/19/16	SWR	Correspondence with Les Alvis regarding contact persons for Liquidation Trustee and Environmental Trustee	0.20	B210	A107	98.00
04/19/16	SWR	Conference call with CRO, and Committee's attorneys and financial advisors regarding plan provisions	0.60	B320	A107	294.00
04/20/16	SWR	Work on portion of plan regarding treatment of claims of Pre-Petition Lender and DIP Lender	0.70	B320	A103	343.00
04/20/16	SWR	Correspondence with counsel to adversary proceeding regarding stipulation	0.20	B110	A107	98.00
04/20/16	SWR	Telephone conference with Karl Burrer regarding treatment of claims of DIP Lenders and Pre-Petition Lenders in chapter 11 plan and Kemper charges litigation	0.30	B320	A107	147.00
04/20/16	SWR	Correspondence with Karl Burrer regarding treatment of claims of Pre-Petition Lenders and DIP Lenders in plan and basis for treatment	0.50	B320	A107	245.00
04/20/16	SWR	Correspondence with	0.20	B320	A107	98.00

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		Billy Wessler regarding claim of Jackson County Port Authority				
04/21/16	SWR	Correspondence with counsel for parties regarding approval of proposed order	0.20	B110	A107	98.00
04/21/16	TMH	Work on disclosure statement	3.50	B320	A103	665.00
04/22/16	SWR	Correspondence with Ken Mann regarding proposed Express Scripts order	0.20	B130	A108	98.00
04/22/16	SWR	Correspondence with Bob Ogle and Robert Kerley regarding letter of credit from Trammo	0.20	B210	A108	98.00
04/22/16	TMH	Work on disclosure statement to incorporate new version of Plan	3.20	B320	A103	608.00
04/25/16	CHM	Review/analyze revisions to Disclosure Statement	0.80	B320	A104	308.00
04/25/16	SWR	Revise disclosure statement to reflect plan changes	2.60	B320	A103	1,274.00
04/25/16	SWR	Correspondence with CRO regarding amended disclosure statement	0.20	B320	A106	98.00
04/25/16	SWR	Correspondence with counsel for Committee regarding proposed changes to disclosure statement	0.20	B320	A107	98.00
04/25/16	SWR	Correspondence with Brad Daniel regarding mailout of plan and disclosure statement	0.20	B110	A108	98.00
04/26/16	CHM	Correspondence from Counsel to the United States Department of Justice regarding comments to Plan	0.20	B320	A107	77.00

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04/26/16	SWR	Work on additional revisions to disclosure statement	1.90	B320	A103	931.00
04/26/16	SWR	Work on minor modifications to plan to address issues raised by EPA	0.70	B320	A103	343.00
04/26/16	SWR	Telephone conference with Lenny Parkins regarding status of Trammo letter of credit	0.20	B120	A107	98.00
04/26/16	SWR	Correspondence with Ken Long regarding proposed changes to chapter 11 plan	0.40	B320	A107	196.00
04/26/16	SWR	Correspondence with Ken Long regarding modifications to plan	0.20	B320	A107	98.00
04/26/16	TMH	Review suggested changes to the Disclosure Statement	0.70	B320	A104	133.00
04/27/16	SWR	Work on provision on defining and clarifying estate settlement payment	0.30	B320	A103	147.00
04/27/16	SWR	Incorporate majority of suggestions of counsel for Committee into plan and disclosure statement	1.70	B320	A103	833.00
04/27/16	SWR	Telephone conference with Jon Nash regarding status of plan and disclosure statement	0.30	B320	A106	147.00
04/27/16	SWR	Correspondence with Bess Creswell regarding disclosure statement and plan provisions	0.30	B320	A107	147.00
04/27/16	SWR	Correspondence with Marc Solomon regarding claims retention language in plan for D&O claims	0.20	B320	A107	98.00
04/27/16	SWR	Correspondence and	0.30	B320	A107	147.00

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		telephone conference with counsel for Committee regarding language in plan regarding Estate Settlement Payment				
04/27/16	SWR	Correspondence with Ken Long regarding provision from Committee Settlement Agreement	0.30	B320	A107	147.00
04/27/16	SWR	Telephone conference with counsel for Committee regarding language describing background facts in disclosure statement	0.40	B320	A107	196.00
04/27/16	SWR	Correspondence with counsel for Committee regarding revised plan and disclosure statement	0.30	B320	A107	147.00
04/27/16	SWR	Correspondence with counsel for EPA regarding revised plan and disclosure statement	0.20	B320	A107	98.00
04/27/16	TMH	Work on narrative for February and March 2016	0.60	B110	A103	114.00
04/27/16	TMH	Work on fee application	0.90	B160	A103	171.00
04/27/16	TMH	Work on plan and disclosure statement	1.70	B320	A103	323.00
04/27/16	TMH	Work on ballot	0.20	B320	A103	38.00
04/27/16	VGJ	Interoffice emails with T. Hewitt re February and March MORs	0.20	B110	A105	33.00
04/28/16	SWR	Telephone conference and correspondence with counsel for Committee regarding revisions to plan	0.50	B320	A107	245.00
04/28/16	TMH	Work on plan and	3.10	B320	A103	589.00



		disclosure statement				
04/29/16	CHM	Office conference with S. Rosenblatt regarding final issues to resolve in connection with Plan and Disclosure Statement	0.30	B320	A105	115.50
04/29/16	CHM	Correspondence with Committee Counsel and Counsel to EPA regarding final revisions to Plan and Disclosure Statement	0.40	B320	A107	154.00
04/29/16	CHM	Review/analyze proposed revisions to Plan and Disclosure Statement and finalize same for filing	1.70	B320	A107	654.50
04/29/16	SWR	Finalize and file plan and disclosure statement for Mississippi Phosphates and subsidiaries	1.90	B320	A103	931.00
04/29/16	SWR	Correspondence and telephone conference with counsel for Committee regarding plan and disclosure statement	0.40	B320	A107	196.00
04/29/16	SWR	Voice mail from David Houston regarding plan treatment of Estate Settlement Payment	0.10	B320	A107	49.00
04/29/16	SWR	Correspondence with Brad Daniel with BMC regarding service requirements for plan and disclosure statement	0.20	B110	A108	98.00
04/29/16	TMH	Work on Plan and Disclosure Statement	1.10	B320	A103	209.00
04/29/16	VGJ	Email correspondence with B. Daniel with BMC re procedure for mailing out Plan and Disclosure Statement	0.20	B110	A108	33.00

Mississippi Phosphates Corporation

May 9, 2016

10119272

Page:12

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04/29/16	VGJ	Work on assembling the March 2016 MPC MOR	0.20	B110	A111	33.00
04/29/16	VGJ	Assemble Joint Ch 11 Plan and Disclosure Statement and electronically file same with Court	0.50	B110	A111	82.50

Sub-total of Fees: **19,702.00**

Rate Summary

Chris Maddux	8.10	hours at	\$385.00/hr	3,118.50
Mitch Carrington	2.50	hours at	\$195.00/hr	487.50
Steve Rosenblatt	26.00	hours at	\$490.00/hr	12,740.00
Thomas Hewitt	16.10	hours at	\$190.00/hr	3,059.00
Velvet Johnson	1.80	hours at	\$165.00/hr	297.00
Subtotal:	54.50			<u>19,702.00</u>

EXPENSES

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
04/26/16	Image Reproduction 36 Page(s)	3.60
04/27/16	Image Reproduction 9 Page(s)	0.90
04/29/16	Image Reproduction 49 Page(s)	4.90
04/29/16	Pacer Expense – Pacer	76.80
	Sub-total of Expenses:	<u>86.20</u>

TOTAL CURRENT BILLING FOR THIS MATTER

\$19,788.20